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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 27, 2016

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-0934, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Control Number: 1545-0008.

Type of Review: Revision of a currently approved collection.

Title: Wage and Tax Statements W-2/W-3 Series.

Abstract: Section 6051 of the Internal Revenue Code requires employers to furnish income and withholding statements to employees and to the IRS. Employers report income and withholding information on Form W-2. Forms W-2AS, W-2GU, and W-2VI are variations of the W-2 for use in U.S. possessions. The W-3 series forms transmit W-2 series forms to SSA for processing. The W-2C and W-3C series are used to correct previously filed forms.

Forms: W-2VI, W-3, W-3C, W-3CPR, W-3PR, W-2GU, W-2, W-2C, W-2AS, W-3SS.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1.

OMB Control Number: 1545-0754.

Type of Review: Extension without change of a currently approved collection.

Title: Form Substantiation of Charitable Contributions- TD 8002.

Abstract: Congress intended that the IRS prescribe rules and requirements to assure substantiation and verification of charitable contributions. The regulations serve these purposes.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 2,158,000.

OMB Control Number: 1545-1212.

Type of Review: Extension without change of a currently approved collection.

Title: Form 706-QDT--U.S. Estate Tax Return for Qualified Domestic Trusts.

Form: 706-QDT.

Abstract: Form 706-QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by C section 2056A. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 357.

OMB Control Number: 1545-1578.

Type of Review: Extension without change of a currently approved collection.

Title: REG-106542-98 (TD 9032) (Final), Election to Treat Trust as Part of an Estate.

Abstract: REG-106542-98 (TD 9032) and Rev. Proc. 98-13 relate to an election to have certain revocable trusts treated and taxed as part of an estate, and provides the procedures and requirements for making the section 645 election.

Affected Public: Individual or Households.

Estimated Total Annual Burden Hours: 5,000.

OMB Control Number: 1545-1748.

Type of Review: Extension without a change of a currently approved collection.

Title: Changes in Accounting Periods - REG-106917-99 (TD 8669 / Final).

Abstract: Section 1.441-2(b)(1) requires certain taxpayers to file statements on their federal income tax returns to notify the Commissioner of the taxpayers' election to adopt a 52-53 week taxable year. Section 1.442-1(b)(4) provides that certain taxpayers must establish books and records that clearly reflect income for the short period involved when changing their taxable year to a fiscal taxable year. Section 1.442-1(d) requires a newly married husband or wife to file a statement with their short period return when changing to the other spouse's taxable year.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 500.

OMB Control Number: 1545-1877.

Type of Review: Extension without change of a currently approved collection.

Title: Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143 - Revenue Procedure 2004-18.

Abstract: Revenue Procedure 2004-18 provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code, and issuers of mortgage credit certificates, as defined in section 25(c), with (1) nationwide average purchase prices for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Annual Burden Hours: 15.

OMB Control Number: 1545-1979.

Type of Review: Extension without change of a currently approved collection.

Title: Form 8908 - Energy Efficient Home Credit.

Form: 8908.

Abstract: Eligible **contractors will use Form 8908 to claim the credit for new energy efficient homes that are acquired** by sale or lease by an individual from that contractor during the tax year for use as a residence.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 512,820.

OMB Control Number: 1545-2050.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2006-109 - Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

Abstract: Notice 2006-109 provides interim guidance regarding application of new or revised requirements under sections 1231 and 1241-1244 of the Pension Protection Act of 2006. It also provides interim relief from application of new excise taxes on private foundation grants to supporting organizations and on sponsoring organizations of donor advised funds.

Affected Public: Not-for-profit institutions.

Estimated Total Annual Burden Hours: 612,294.

OMB Control Number: 1545-2147.

Type of Review: Extension without change of a currently approved collection.

Title: Internal Revenue Code Section 108(i) Election.

Abstract: Pub. L. 111-5 (American Recovery and Reinvestment Act), Section 1231 requires taxpayers to attach an election statement to the taxpayer's tax return to obtain a tax benefit.

Information on how to make the election and what the statement must include must be published as early as possible to allow taxpayers sufficient time to determine whether to make the election and timely prepare and file their tax returns.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 300,000.

Bob Faber

Treasury PRA Clearance Officer

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